

RESOLUTION No. 2018-

RELATIVE TO THE USE OF THE CITY'S PORTION OF OCCUPANCY TAX REVENUE

BY:

Council Member Christopher Voccio

WHEREAS, this City Council believes that the occupancy tax paid by persons occupying hotel and motel rooms in the City, including tourists and visitors to City hotels and motels, was intended to be used to foster continued tourism activity.

WHEREAS, the occupancy tax is a source of revenue from persons occupying hotel and motel rooms in the City, including non-residents and visitors to our community, who stay at lodging establishments in the City.

WHEREAS, cities across the country utilize occupancy tax revenues to enhance the tourism experience, just as this City Council believes the occupancy tax was originally intended to do.

WHEREAS, the tourism industry is now the City's largest industry and investments to further develop this sector of the City's economy are good for the City's residents and local businesses.

WHEREAS, by law, out of the first 4% of the collected occupancy tax revenues that accrue to the City, with 80% of such revenues are allocated to Destination Niagara and 5% of such first 4% are allocated to City government's collection and administration of the occupancy tax revenues, leaving 15% of such revenues to be retained by the City of Niagara Falls for any City purpose.

WHEREAS, concerning the above-referenced 15% to be retained by the City for any City purpose, this City Council believes that, regardless of how the local law is written, this City Council recognizes the importance of the tourism industry to the City and the region, and recognizes the importance of investing this 15% in items that will foster tourism activity within the City and region.

NOW, THEREFORE, BE IT RESOLVED, it is the policy of this City Council that the 15% of occupancy tax revenues referenced above shall be allocated to items that will enhance tourism, and furthermore all requests from entities for any portion of such revenues must be submitted via an application process administered by the City Clerk's office, and furthermore the City Council's Tourism Advisory Board should review all such applications and issue recommendations to the Council who will vote on the appropriations.

Kennedy _____ Scott _____ Tompkins _____ Voccio _____ Touma _____